

## Article - Tax - General

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§7-402.

(a) Except as provided in subsection (b) of this section, a tax is imposed on a generation-skipping transfer that occurs at the same time and as a result of the death of an individual, if:

(1) the original transferor was a resident of this State on the date of the original transfer; or

(2) (i) the original transferor was not a resident of this State on the date of the original transfer; and

(ii) the generation-skipping transfer includes property having a situs in this State.

(b) The Maryland generation-skipping transfer tax does not apply to a direct skip, as defined under § 2612 of the Internal Revenue Code.

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